

Queensland



ANNO TRICESIMO SEPTIMO

ELIZABETHAE SECUNDAE REGINAE

---

**No. 91 of 1988**

**An Act to provide for the licensing of persons who carry on  
the business of selling tobacco and for related purposes**

[ASSENTED TO 1ST DECEMBER, 1988]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

PART I—PRELIMINARY

**1. Short Title.** This Act may be cited as the *Tobacco Products (Licensing) Act 1988*.

**2. Commencement.** (1) Section 1 and this section shall commence on the day on which this Act is assented to for and on behalf of Her Majesty.

(2) Except as provided by subsection (1), the provisions of this Act or such of them as are specified in the Proclamation shall commence on a day appointed by Proclamation for the commencement of those provisions.

**3. Arrangement.** This Act is arranged as follows:—

PART I—PRELIMINARY (ss. 1-6);

PART II—ADMINISTRATION (ss. 7-8);

PART III—BUSINESS GROUPS (ss. 9-14);

PART IV—OFFENCES RELATING TO SALE OF TOBACCO  
(ss. 15-18);

PART V—LICENCES (ss. 19-30);

PART VI—OBJECTIONS AND APPEALS (ss. 31-33);

PART VII—ENFORCEMENT POWERS (ss. 34-39);

PART VIII—MISCELLANEOUS (ss. 40-54);

SCHEDULE 1

**4. Interpretation.** (1) In this Act, except where a contrary intention appears—

“Commissioner” means the person holding the office of Commissioner of Tobacco Products Licensing under this Act;

“corporation” has the same meaning as it has under section 5 (1) of the *Companies (Queensland) Code*, except that for the purposes of this Act the term includes the bodies that are for the purposes of that Code excluded by paragraphs (c) to (g) of that definition of the term;

“group licence” means a group tobacco wholesaler's licence or a group retail tobacconist's licence;

“licence” means a licence issued or renewed under this Act;

“licensed premises” means premises specified in a licence as premises that are to be used for or in connexion with the business carried on under the licence;

“licensee” means the holder of a licence;

- “person” includes a corporation, a company, a body or association whether corporate or unincorporate, and a partnership;
- “premises” includes a part of any premises;
- “relevant month” means, in relation to a licence that would commence on the first day of a month specified in the first column of schedule 1, the month last occurring before that day and specified in the second column of schedule 1 opposite that month;
- “the Minister” includes a Minister of the Crown for the time being performing the duties of the Minister;
- “tobacco” means tobacco prepared for consumption and includes any mixture that contains tobacco and is intended to be consumed;
- “tobacco retailing” means the business of selling tobacco by retail either alone or in conjunction with any other merchandise and includes such business carried on as part of or in conjunction with any other business;
- “tobacco wholesaling” means the business of selling tobacco for the purpose of resale either alone or in conjunction with any other merchandise and includes such business carried on as part of or in conjunction with any other business;
- “vending machine” means any machine, device, or contrivance that is constructed to contain articles that may be obtained therefrom by an operation that involves the insertion of money, credit cards, debit cards or tokens;
- “voting share” has the meaning ascribed to that expression by section 5 (1) of the *Companies (Queensland) Code*.

(2) A reference in this Act to “premises” shall be read and construed as including reference to any building or structure, including a building or structure that is of a temporary nature or that is capable of being moved or transported, and to any vehicle, vessel or aircraft.

(3) The presence on any premises of a vending machine from which tobacco may be obtained by an operation that involves the insertion of money, credit cards, debit cards or tokens shall be deemed to constitute the carrying on on those premises by the occupier thereof of tobacco retailing unless the machine is owned and operated by a licensee in accordance with his licence.

(4) For the purposes of this Act, a person—

- (a) sells tobacco;
- (b) carries on tobacco wholesaling;
- or
- (c) carries on tobacco retailing,

if another person does so as his employee.

(5) Subsection (4) does not affect the liability of an employee for an offence defined in section 15 (1) or 16 (1) or (2).

---

(6) For the purposes of this Act, a person sells tobacco if he effects a sale as agent of another person.

(7) Subsection (6) does not affect the liability of the agent's principal for an offence against section 15 (1).

(8) For the purposes of this Act, a person—

- (a) sells tobacco;
- (b) carries on tobacco wholesaling;
- or
- (c) carries on tobacco retailing,

if another person does so as his agent, unless the firstmentioned person proves that the agent acted beyond his authority and that he did not directly or indirectly ratify, approve of, or benefit from, the acts of the agent.

(9) For the purposes of this Act—

- (a) a person who, in relation to tobacco wholesaling, acts as an agent of a person who carries on tobacco wholesaling also carries on tobacco wholesaling;
- and
- (b) a person who, in relation to tobacco retailing, acts as an agent of a person who carries on tobacco retailing also carries on tobacco retailing.

(10) The authority of a licence—

- (a) extends to a sale by an agent or employee on behalf of the licensee;
- and
- (b) in the case of a tobacco wholesaler's licence, a retail tobacconist's licence, or a group licence, extends to an agent who carries on tobacco wholesaling or tobacco retailing as mentioned in subsection (9).

(11) A reference in this Act to "tobacco" includes a reference to any wrapping, package or container in which the tobacco is sold, purchased, received or handled.

(12) A reference in this Act to a "holder of a group licence" includes a reference to each person whose name is, under section 20 (3), specified in a group licence.

(13) A reference in this Act to the issue of a licence includes a reference to the renewal of a licence.

(14) A reference in this Act to the sale of tobacco is a reference to the sale of tobacco in Queensland.

(15) If, pursuant to a sale made outside Queensland, tobacco is delivered within or from Queensland, the sale shall, for the purposes of this Act, be treated as having been made in Queensland.

**5. Meaning of “sell” in certain provisions.** In section 4 (4), (6) and (8) and in section 15 the expression “sell” includes, without limiting its primary meaning—

- (a) attempting to sell;
- (b) offering, displaying or exposing for sale;
- or
- (c) with a view to sale—
  - (i) supplying;
  - (ii) transporting;
  - or
  - (iii) holding.

**6. Act binds Crown.** (1) This Act binds the Crown not only in right of Queensland but also, so far as the legislative power of Parliament permits, the Crown in all its other capacities.

(2) This Act applies to and in respect of the Crown in any of its capacities to the same extent as if the Crown were, in that capacity, a body corporate.

## PART II—ADMINISTRATION

**7. Administration.** Subject to the Minister, the Commissioner of Tobacco Products Licensing shall administer this Act.

**8. Commissioner of Tobacco Products Licensing.** (1) The Commissioner of Tobacco Products Licensing shall be the person from time to time holding the office of the Commissioner of Stamp Duties under the *Stamp Act 1894-1988*.

(2) The Assistant Commissioner of Stamp Duties under the *Stamp Act 1894-1988* shall be the Assistant Commissioner of Tobacco Products Licensing and shall have and may exercise and perform all the powers and functions of the Commissioner under this Act.

(3) A Deputy Commissioner of Stamp Duties under the *Stamp Act 1894-1988* shall be a Deputy Commissioner of Tobacco Products Licensing.

(4) The Commissioner may by instrument in writing under his hand delegate to a Deputy Commissioner of Tobacco Products Licensing or to any other officer of the public service employed in the administration or execution of this Act all or any of his powers or functions under this Act, except his power of delegation.

(5) A delegation under subsection (4) may be revoked at any time by the Commissioner.

(6) A power or function, the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation by the delegate.

(7) A delegation under this section may be made subject to such conditions or such limitations as to the exercise or performance of any of the powers or functions delegated, or as to time or circumstance, as may be specified in the instrument of delegation.

(8) Notwithstanding the provisions of subsection (4) of this section or any delegation made under this section, the Commissioner may continue to exercise or perform all or any of the powers or functions conferred or imposed on him by this Act.

(9) Any act or thing done or suffered by the Assistant Commissioner of Tobacco Products Licensing, or by a Deputy Commissioner of Tobacco Products Licensing or another officer of the public service while acting in the exercise of a delegation under this section, shall have the same force and effect as if the act or thing done had been done or suffered by the Commissioner.

### PART III—BUSINESS GROUPS

**9. Membership of a group.** (1) For the purposes of this Act, a person is a member of a group if—

(a) that person is one of the persons who constitute a group as prescribed;

and

(b) there is not in force a determination under subsection (2) or (4) by the Commissioner to the effect that such person is not a member of the group.

(2) The Commissioner may determine in writing that a person—

(a) who would, but for the determination, be a member of a group for the purposes of this Act;

and

(b) who in the Commissioner's opinion—

(i) has continuously carried on and will continue to carry on the business of selling tobacco independently of the group;

and

(ii) is not subject to control by any other member of the group,

is not a member of the group.

(3) The Commissioner shall not make a determination under subsection (2) so as to exclude a person from a group if that person is or was on the date of the determination a corporation that, by reason of section 7 (5) of the *Companies (Queensland) Code*, is to be deemed for the purposes of that Code to be related to another corporation that is a member of that group.

(4) The Commissioner may determine in writing that a person who would, but for the determination, be a member of a group for the purposes of this Act is not a member of any group for the purposes of

this Act, if he is satisfied that the person is not carrying on and has no intention of carrying on the business of selling tobacco.

(5) A determination made under subsection (2) or (4) shall come into force at the time when it is made and shall continue in force until it is revoked by the Commissioner and notice of the revocation has been served on the person in respect of whom the determination was made.

(6) Notice of a determination under subsection (2) or (4) shall be given by the Commissioner to the person in respect of whom the determination is made and to every member of the group concerned who he considers to be carrying on tobacco wholesaling or tobacco retailing.

(7) The Commissioner may at any time revoke a determination made under subsection (2) or (4).

(8) Notice of the revocation of a determination made under subsection (2) or (4) shall be given by the Commissioner to the person in respect of whom the determination was made and to every member of the group who he considers to be carrying on tobacco wholesaling or tobacco retailing.

**10. Grouping of corporations.** For the purposes of this Act, two corporations constitute a group if they are by reason of section 7 (5) of the *Companies (Queensland) Code* to be deemed for the purposes of that Code to be related to each other.

**11. Grouping where employees used in another business.** For the purposes of this Act, where—

(a) an employee of an employer, or two or more employees of an employer, performs or perform duties solely or mainly for or in connexion with a business carried on by that employer and another person or other persons or by another person or other persons;

or

(b) an employer has, in respect of the employment of or the performance of duties by one or more of his employees, an agreement, arrangement, or undertaking (whether formal or informal, whether expressed or implied and whether or not the agreement, arrangement, or undertaking includes provisions in respect of the supply of goods or services or goods and services) with another person or other persons relating to a business carried on by that other person or those other persons, whether alone or together with another person or other persons,

that employer and—

(c) each such other person referred to in paragraph (a);

or

(d) both or all of those other persons referred to in paragraph (b),

constitute a group.

**12. Grouping of commonly controlled businesses.** (1) A reference in this section to “two businesses” does not include a reference to two businesses both of which are owned by the same person, not being a trustee, or by the trustee or trustees of a trust.

(2) For the purposes of this Act, where the same person has or the same persons have together, a controlling interest, as referred to in subsection (3), in each of two businesses, the persons who carry on those businesses constitute a group.

(3) For the purposes of subsection (2), the same person has, or the same persons have together, a controlling interest in each of two businesses if that person has, or those persons have together, a controlling interest under any of the following paragraphs in one of the businesses and a controlling interest under the same or another of the following paragraphs in the other business—

- (a) a person has, or persons have together, a controlling interest in a business, being a business carried on by a corporation, if the directors, or any of them, being directors or a director entitled to exercise a majority voting power at meetings of the directors of the corporation, are or is accustomed or under an obligation (whether formal or informal) to act in accordance with the directions, instructions, or wishes of that person or of those persons acting together;
- (b) a person has, or persons have together, a controlling interest in a business, being a business carried on by a corporation that has a share capital, if that person or those persons acting together may (whether directly or indirectly) exercise, control the exercise of, or substantially influence the exercise of, 50 per centum or more of the voting power attached to voting shares issued by the corporation;
- (c) a person has, or persons have together, a controlling interest in a business, being a business carried on by a partnership, if that person or those persons—
  - (i) owns, or own together, (whether or not beneficially) 50 per centum or more of the capital of the partnership;  
or
  - (ii) is, or are together, entitled (whether or not beneficially) to 50 per centum or more of the profits of the partnership;
- (d) a person has, or persons have together, a controlling interest in a business, being a business carried on under a trust, if that person (whether or not as the trustee of another trust) is the beneficiary, or those persons (whether or not as the trustees of another trust) are together the beneficiaries, in respect of 50 per centum or more of the value of the interests in the trust firstmentioned in this paragraph;
- (e) a person has a controlling interest in a business, if, whether or not he is a trustee of a trust, he is the sole owner of the



business, or persons, being two or more trustees of a trust, have a controlling interest in a business if they are the owners of the business.

(4) Where a corporation has a controlling interest under subsection (3) in a business, it shall be deemed to have a controlling interest in any other business in which another corporation which is, by reason of section 7 (5) of the *Companies (Queensland) Code*, to be deemed for the purposes of that Code to be related to it, has a controlling interest.

(5) Where—

(a) a person has, or persons have together, a controlling interest under subsection (3) in a business;

and

(b) the person or persons who carries or carry on that business has or have such a controlling interest in another business,

the person or persons referred to in paragraph (a) shall be deemed to have a controlling interest in the business referred to in paragraph (b).

(6) Where—

(a) a person is a beneficiary under a trust;

or

(b) two or more persons together are beneficiaries under a trust, in respect of 50 per centum or more of the value of the interests of that trust and the trustee or trustees of that trust has or have under subsection (3) a controlling interest in a business, that beneficiary or those beneficiaries shall, for the purposes of subsection (3), be deemed to have a controlling interest in that business.

**13. Small groups subsumed into larger groups.** (1) Notwithstanding any other provision of this Act (except subsection (2)), where a person is, whether or not by virtue of this subsection, a member of two or more groups (each of which is in subsection (2) referred to as a smaller group), all of the members of those groups constitute, for the purposes of this Act, one group.

(2) Except for the purpose of determining whether a group is constituted under subsection (1), a group that, but for this subsection, would be a smaller group ceases to be a group if its members are members of a group constituted under subsection (1).

**14. Beneficiaries under discretionary trusts.** A person who, as the result of the exercise of a power or discretion by the trustee of a discretionary trust or by any other person or by that trustee and any other person, may benefit under that trust to the extent of 50 per centum or more of the value of the interests in that trust shall be deemed, for the purposes of this Act, to be a beneficiary in respect of 50 per centum or more of the value of the interests in that trust.

---

PART IV—OFFENCES RELATING TO SALE OF TOBACCO

**15. Selling without Licence.** (1) After 31 January, 1989, a person shall not sell tobacco—

- (a) except under and in accordance with a licence;
- or
- (b) unless the sale is exempt under subsection (2).

Penalty: 1,650 penalty units or imprisonment for 5 years or both.

(2) A sale of tobacco by a person is exempt from subsection (1) if—

- (a) it is made in the course of tobacco retailing and the tobacco—
  - (i) was purchased from the holder of a licence;
  - (ii) was previously purchased by another person from the holder of a licence;
  - or
  - (iii) was purchased before 1 February, 1989;
  - or
- (b) the sale is not made in the course of trade or business.

(3) Where tobacco is sold on any premises in contravention of subsection (1) the occupier of the premises shall be deemed to have sold the tobacco, unless—

- (a) the sale took place without his knowledge or connivance; and
- (b) he took all such steps as were reasonable in the circumstances to prevent the sale being made.

**16. Wholesaling and retailing without licence.** (1) After 31 January, 1989, a person shall not, carry on tobacco wholesaling except under and in accordance with a tobacco wholesaler's licence or a group tobacco wholesaler's licence.

Penalty: 1,650 penalty units or imprisonment for 5 years or both.

(2) After 31 January, 1989, a person shall not purchase tobacco in the course of tobacco retailing—

- (a) except under and in accordance with a retail tobacconist's licence or a group retail tobacconist's licence;
- or
- (b) unless the purchase is exempt under subsection (3).

Penalty: 1,650 penalty units or imprisonment for 5 years or both.

(3) A purchase of tobacco by a person is exempt from subsection (2) if—

- (a) the purchase is made from the holder of a licence;
- or
- (b) the tobacco was previously purchased by another person from the holder of a licence.

**17. Employee's defence to charges.** (1) A person is not guilty as an employee of an offence defined in section 15 (1) or 16 (1) or (2) if he proves that he acted under an honest and reasonable belief that—

- (a) where the offence is one defined in section 15 (1), the selling took place under and in accordance with a licence or was exempt;
- (b) where the offence is one defined in section 16 (1), the tobacco wholesaling took place under and in accordance with a licence;
- (c) where the offence is one defined in section 16 (2), the tobacco retailing took place under and in accordance with a licence or the purchase was exempt.

(2) The provisions of section 24 of *The Criminal Code* do not apply to an offence referred to in subsection (1).

**18. Use of unlicensed premises.** A licensee shall not carry on tobacco wholesaling or tobacco retailing on premises that are not specified in his licence as premises to be used for that purpose.

Penalty: 100 penalty units or imprisonment for 12 months or both.

#### PART V—LICENCES

**19. Kinds of licences.** A licence shall be one of the following:—

- (a) a tobacco wholesaler's licence;
  - (b) a group tobacco wholesaler's licence;
  - (c) a retail tobacconist's licence;
- or
- (d) a group retail tobacconist's licence.

**20. Applications for licences.** (1) Application may be made, to the Commissioner in the prescribed form, for—

- (a) a tobacco wholesaler's licence, by any person other than a member of a group;
  - (b) a group tobacco wholesaler's licence, by any member of a group on behalf of all or any of the members of the group;
  - (c) a retail tobacconist's licence, by any person other than a member of a group;
- and
- (d) a group retail tobacconist's licence, by any member of a group on behalf of all or any of the members of the group.

(2) Upon receiving an application under subsection (1), the Commissioner may, subject to this Act, issue a licence to the applicant.

(3) In the case of an applicant for a group licence—

- (a) the Commissioner may issue a licence to each member of the group;

and

- (b) the licence shall specify the name of each person who is a member of the group.

(4) The Commissioner shall not issue a licence unless the appropriate prescribed fee has been paid to him or, with the Commissioner's approval, is being paid to him in instalments.

**21. Licensed premises to be specified.** (1) A licence shall specify all the premises that are to be used for or in connexion with the business that may be carried on under the authority of the licence.

(2) If premises not specified in a licence are to be used for or in connexion with such business or premises specified in a licence as premises to be used for or in connexion with such business cease to be so used the licensee—

- (a) shall give notification thereof in the prescribed form to the Commissioner;

and

- (b) shall produce his licence to the Commissioner with such notification,

and the Commissioner shall amend the licence accordingly.

**22. Duration of licence.** (1) Each licence of those first issued following the passing of this Act shall commence on 1 February, 1989.

Each licence issued thereafter—

- (a) if it is applied for after the first day of a calendar month and it is sought to commence the licence in that month, may be issued so as to commence on a day specified in the licence;

- (b) in any other case, shall commence on the first day of the calendar month specified in the licence for its commencement.

(2) A licence shall cease to be in force upon its expiry on the last day of the calendar month in which it commenced, subject, however, to section 23 (5).

(3) A licence shall cease to be in force, if the licensee surrenders it to the Commissioner with intent that it should cease to be in force.

**23. Renewal of licences.** (1) A renewal of a licence shall commence on the first day of the calendar month specified in the licence for commencement of the renewal.

(2) A licensee who wishes to renew his licence shall, at least five business days before the licence expires, apply to the Commissioner for the renewal of the licence for a further period of one month.

(3) A person to whom subsection (2) applies who fails to comply with the subsection commits an offence against this Act.

Penalty: 40 penalty units.

(4) Upon receiving an application for renewal of a licence the Commissioner may, if the appropriate prescribed fee has been paid to him or, with the Commissioner's approval, is being paid to him in instalments, renew the licence for a further period of one month.

(5) If a licensee has applied for a renewal of his licence before the licence expires and has paid the prescribed fee but the Commissioner has not renewed the licence or otherwise made a decision in respect of his application before the licence expires, the licence shall be deemed to have continued in force until the Commissioner has made a determination in respect of renewal of the licence but in no case shall such continuance in force exceed a period of one month.

**24. Fees.** (1) The fees to be paid for the issue of a licence or for a renewal of a licence are as follows:—

- (a) for a tobacco wholesaler's licence, an amount equal to 30 per centum of the value of tobacco sold by the applicant during the relevant month (other than tobacco sold to the holder of a tobacco wholesaler's licence or a group tobacco wholesaler's licence);
  - (b) for a group tobacco wholesaler's licence, an amount equal to 30 per centum of the value of tobacco sold by all members of the group during the relevant month (other than tobacco sold to the holder of a tobacco wholesaler's licence or a group tobacco wholesaler's licence);
  - (c) for a retail tobacconist's licence, an amount equal to 30 per centum of the value of tobacco purchased by the applicant in the course of tobacco retailing during the relevant month (other than tobacco purchased from the holder of a tobacco wholesaler's licence, a group tobacco wholesaler's licence, a retail tobacconist's licence or a group retail tobacconist's licence for the purposes of resale);
- and
- (d) for a group retail tobacconist's licence, an amount equal to 30 per centum of the value of tobacco purchased by the applicant in the course of tobacco retailing during the relevant month (other than tobacco purchased from the holder of a tobacco wholesaler's licence, a group tobacco wholesaler's licence, a retail tobacconist's licence or a group retail tobacconist's licence for the purposes of resale).

(2) For the purpose of applying the provisions of subsection (1) to the issuing of licences for or in the licence period, February 1989, and to the issuing or renewing of licences for or in the licence period, March 1989—

- (a) the words of exclusion, in parenthesis, in paragraph (a) or (b) of that subsection shall be read as—  
“(other than the value, as estimated by the Commissioner, of such tobacco sold to a person who has applied for and has or will be granted a tobacco wholesaler's licence or a

group tobacco wholesaler's licence for the same licence period or a licence period that is within that licence period”);

- (b) the words of exclusion, in parenthesis, in paragraph (c) or (d) of that subsection shall be read as—

“(other than the value, as estimated by the Commissioner, of such tobacco purchased from a person who has applied for and has or will be granted a tobacco wholesaler's licence, a group tobacco wholesaler's licence, a retail tobacconist's licence or a group retail tobacconist's licence for the same licence period or a licence period that is within that licence period)”.

- (3) Where a licence is transferred under section 29, tobacco—

- (a) that was sold by the transferor of the licence, being a tobacco wholesaler or a group tobacco wholesaler, during the relevant month;

or

- (b) that was purchased by the transferor of the licence, being a retail tobacconist or a group retail tobacconist, during the relevant month,

shall for the purposes of assessing the fee payable under this section for the renewal of the licence be deemed to have been sold or purchased, as the case may be, by the transferee of the licence.

(4) Where an application is made for a licence and tobacco wholesaling or tobacco retailing was not carried on by the applicant during the relevant month or was carried on by him for only part of that month, the fee payable by the applicant in respect of the licence shall be such amount as is assessed by the Commissioner as being just and reasonable in the circumstances of the case having regard to—

- (a) the tobacco that would in the opinion of the Commissioner have been handled by the applicant in the course of business, had he been carrying on the business in respect of which the application for the licence was made during the relevant month;

- (b) the relevant principles of determining fees under subsection (1);

and

- (c) where the application is made in respect of a licensing period that is less than one month, the period that the licence will be in force.

**25. Value of tobacco.** (1) The Minister may from time to time determine the basis upon which and the means by which a value is to be attributed to tobacco during any relevant month.

(2) The value so attributed to any product is, for the purposes of this Act, the value of tobacco.

**26. Sales to interstate purchasers. If—**

- (a) tobacco sold in Queensland is subsequently resold in another State or Territory of the Commonwealth;  
and
- (b) by virtue of the resale of the tobacco in the other State or the Territory, a person has paid a fee under a law of that State or Territory that corresponds to this Act,

the Commissioner shall refund, to the person who paid it any fee paid to the Commissioner under this Act in respect of the sale of the tobacco in Queensland.

**27. Adjustment of fee.** (1) Where, in the opinion of the Commissioner, the fee assessed in respect of any licence was assessed incorrectly, the Commissioner may at any time reassess the fee in accordance with the principles of assessing fees under section 24.

(2) Where on a reassessment of a fee under subsection (1) the fee is reduced, the amount overpaid shall be refunded by the Commissioner in accordance with the provisions of subsections (3) and (4).

(3) Where—

- (a) during the whole of the period during which the licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by one person, the amount to be refunded shall be refunded to that person;  
or
- (b) during the period during which the licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by different persons for different parts of the period, the amount to be refunded shall be refunded to those persons in proportion to the number of days in the period for which each held the licence.

(4) Notwithstanding subsection (3), in a case where—

- (a) the licence has not ceased to be in force;
- (b) the Commissioner has authorized the applicant to pay the licence fee by instalments;
- (c) one or more of the instalments is yet to become due and payable;  
and
- (d) the instalments paid do not exceed the amount of the fee as reassessed,

a refund shall not be made to the holder of the licence in accordance with subsection (3) (a) or (b), but in that case each of the remaining

instalments payable in respect of the licence shall be reduced by an amount that bears to the amount that, but for this subsection, would be required to be refunded to that holder under subsection (3) the same proportion as 1 bears to the number of those remaining instalments: Provided that where the amount that would be required to be refunded exceeds the aggregate amount of the remaining instalments the excess shall be refunded in accordance with subsection (3) (a) or (b), whichever is appropriate.

(5) Where, on a reassessment of a fee under subsection (1), the fee is increased, the additional amount payable by virtue of the reassessment shall be due and payable in accordance with the provisions of subsections (6) and (7).

(6) For the purposes of subsection (5) where—

(a) during the whole of the period during which the licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by one person, the additional amount shall be due and payable within 14 days after notice of the reassessment is served on that person;

or

(b) during the period during which the licence in respect of which the licence fee was reassessed (whether or not the licence has ceased to be in force) has been or was in force, it was held by different persons for different parts of the period the additional amount shall be due and payable, within 14 days after notice of the reassessment is served on them, by those persons in proportion to the number of days in the period for which each held the licence,

unless, in respect of that additional amount or any part of that additional amount so due and payable by that person or any of those persons, approval has been given under subsection (7) for the payment of that amount or part by instalments.

(7) A person by whom any additional amount or part is payable under subsection (6) may, within 14 days after the service on him of notice of the reassessment by virtue of which the additional amount or part became so payable by him, apply to the Commissioner for approval to pay that amount or part by instalments, and if the Commissioner approves of the amount or part being so paid, it shall be due and payable by that person by such instalments payable at such times as are specified in the instrument of the Commissioner's approval.

(8) For the purposes of making the apportionment referred to in paragraph (b) of subsection (3) or (6), where the licence has not ceased to be in force, the period, in days, for which the licensee who is the holder of the licence at the time of the reassessment has held the licence together with the unexpired period, in days, of the licence shall be deemed to be the period for which that licensee held the licence.



**28. Amendment of group licence.** (1) If during any period when a group licence is in force the composition of the group alters, every member of the group as so altered shall without delay furnish to the Commissioner full information to the satisfaction of the Commissioner concerning the alteration and shall produce his licence to the Commissioner for amendment.

Penalty: 40 penalty units or imprisonment for 3 months or both.

(2) On receipt of information and upon production of a licence in accordance with subsection (1), the Commissioner may amend the licence and return it to the holder.

**29. Transfers.** (1) A licensee and any person to whom the licensee proposes to transfer his licence may, in the prescribed form, request the Commissioner to transfer the licence on and from such date as is specified in the application.

(2) On receipt of the application and upon production of the licence, the Commissioner may endorse the transfer on the licence and the licence shall thereupon be deemed to be transferred.

**30. Register of Licensees.** (1) The Commissioner shall cause to be kept a register of licensees.

(2) The register shall be available at the Office of the Commissioner for inspection by members of the public during ordinary office hours.

#### PART VI—OBJECTIONS AND APPEALS

**31. Objections.** (1) A person who is dissatisfied with the assessment of any fee by the Commissioner, including a fee under section 44, or with a decision made by the Commissioner in the exercise of a discretion conferred on him by section 20, 23 or 29, may within 30 days after being informed of the assessment or decision send by post to, or lodge with, the Commissioner an objection in writing stating fully and in detail the grounds upon which he relies.

(2) Notwithstanding subsection (1), a person who is dissatisfied with the reassessment of any fee by the Commissioner, including a fee under section 44, made upon an objection by that person to the original assessment of the fee, shall have no further right of objection except to the extent that, by reason of the reassessment, that person has incurred an increased or a fresh liability.

(3) The Commissioner shall consider the objection and—

(a) if the objection relates to an exercise of discretion under section 20, 23 or 29, either allow it, or disallow it;

or

(b) if the objection relates to an assessment, either disallow it, or allow it wholly or in part.

(4) The fact that an objection has been made with respect to any assessment shall not, pending a decision on the objection, interfere with

or affect the assessment the subject of the objection, and the fee may be recovered as if no objection were awaiting determination.

(5) If a person's assessment has been reduced by the Commissioner after considering an objection, the Commissioner shall refund to the person any amounts paid by him in excess of the amount of the reassessment.

(6) The Commissioner shall serve on the objector written notice of his decision on the objection to an assessment.

(7) The liability to pay a prescribed fee before the issue of a licence is not deferred by reason that an objection is made to an assessment.

**32. Appeals.** (1) A person who is aggrieved by a decision of the Commissioner on an objection made by him under section 31, may, within 30 days after service on him of notice of that decision, in writing request the Commissioner to treat his objection as an appeal and to forward it to the Supreme Court, and the Commissioner shall, as soon as is practicable, forward it accordingly.

(2) An appeal made in accordance with subsection (1) of this section shall be forwarded to, and shall be heard and determined by, the Supreme Court in accordance with Rules of Court.

(3) On appeal—

- (a) the objector shall be limited to the grounds stated in his objection;  
and
- (b) the burden of proving that an assessment objected to is excessive lies on the objector.

(4) If the person's liability or assessment has been reduced on objection, the reduced liability or assessment shall be the liability or assessment appealed against.

**33. Pending appeal not to delay payment of fee.** (1) The fact that an appeal is pending with respect to any assessment shall not defer the liability to pay the assessment the subject of the appeal, and the fee may be recovered as if no appeal were pending.

(2) If the assessment is altered on appeal, an appropriate adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

#### PART VII—ENFORCEMENT POWERS

**34. Powers of investigation.** (1) The Commissioner may, for the purposes of this Act, authorize in writing an officer engaged in the administration of this Act to be an investigating officer.

(2) An investigating officer may—

- (a) conduct enquiries for the purposes specified in subsection (3);

and

- (b) exercise the powers specified in subsection (4) when conducting those enquiries.
- (3) An investigating officer may conduct enquiries—
- (a) into any matter arising in connexion with the administration of this Act;
  - (b) for the purpose of facilitating the assessment of the fee payable by a licensee or the fee to be paid by a person required to be licensed under this Act, or both;
  - (c) for the purpose of ascertaining whether a person is required to comply with this Act in any respect or has complied with this Act in every respect.
- (4) Subject to section 35, an investigating officer may, at all reasonable times, exercise the following powers for a purpose specified in subsection (3)—
- (a) to enter and search any premises on which, or on which he reasonably suspects, there is any relevant material and, in a case where the premises are a vehicle, vessel or aircraft, stop and detain and give directions as to the movement thereof;
  - (b) to break open and search any package or receptacle in the premises entered;
  - (c) to secure any relevant material against interference, or seize any relevant material and deliver it to the Commissioner or a person authorized by the Commissioner to receive it;
  - (d) to request any person found on the premises entered to produce any relevant material which at the time of the request is in the possession, under the control, or at the order or disposition, of that person;
  - (e) to require a person to furnish him with such information, orally or in writing, as he reasonably believes to be within the knowledge or possession of that person and to be relevant to such purpose;
  - (f) if any account, record, book or document to which an investigating officer has access or any account, record, book or document or information produced or furnished to him or required by him under paragraph (d) or (e) to be produced or furnished to him—
    - (i) is not in writing or on paper;
    - (ii) is not written in the English language;or
    - (iii) is not decipherable on sight,to require the person who has knowledge, custody or control of that information or that record, to produce a statement on paper in the

---

English language and decipherable on sight setting out the information or the contents of that account, record, book or document;

- (g) to make and take away copies of, or extracts or notes from, any account, record, book or document or information furnished in accordance with paragraph (c), (d) or (e) or a statement produced in accordance with paragraph (f);
- (h) to require a person to answer any question relating to—
  - (i) any relevant material produced, or required to be produced, in accordance with paragraph (c) or (d);
  - (ii) any information furnished or required to be furnished in accordance with paragraph (e);or
  - (iii) any statement produced or required to be produced in accordance with paragraph (f);and
  - (i) to require any person having relevant connexion with the investigation to provide him and all persons acting in aid of him with all reasonable facilities and assistance for the effective conduct of the investigation.

(5) An investigating officer is entitled to inspect and take copies of or extracts from any public record kept under an Act or law of Queensland without payment of any fee that would be payable but for this section.

(6) Where the Commissioner considers that it would be desirable, for the effective administration of this Act in respect of the conduct of enquiries into a particular matter for a purpose specified in subsection (3), he may authorize a member of the Police Force to conduct those enquiries and the member of the Police Force so authorized shall for the purposes of the enquiry into that matter and for the purposes of this Act be deemed to be an investigating officer.

(7) In the exercise of a power conferred on him by this section an investigating officer may use such force as is necessary.

(8) In this section “relevant material” means—

- (a) any account, record, book or document—
  - (i) that will, or is reasonably believed to, afford evidence of the commission of an offence against this Act;or
  - (ii) that is, or is reasonably suspected to be, relevant to the assessment of a licence fee under section 24 or 27 or a fee under section 44;
- (b) any tobacco that—
  - (i) is reasonably suspected to be the subject of an offence or an intended offence against this Act or is on premises

that are reasonably suspected to be used in contravention of section 18;

- (ii) is on any premises on which there is tobacco of a description specified in subparagraph (i).

(9) A person is not excused from producing any account, record, book or document under subsection (4) (d) on the ground that it contains information that might tend to incriminate him or make him liable to a penalty or forfeiture.

**35. Restriction on entry to investigate.** (1) An investigating officer who has entered upon land or any premises in the exercise of a power conferred by section 34 (4) is not authorized to remain thereon if, on request by the occupier thereof, that officer does not produce a certificate purporting to be issued by the Commissioner stating that the officer is an officer authorized by him, pursuant to section 34 (1), to exercise the powers specified in section 34 (4) for the conduct of enquiries for the purposes specified in section 34 (3).

(2) An investigating officer and any person acting in aid of him shall not enter into a dwelling house for the purposes of an investigation under this Act unless—

- (a) the occupier thereof has consented to the entry;

or

- (b) the officer or person has first obtained, and produces upon the occupier's request, a warrant that authorizes the entry.

(3) Upon the information of an investigating officer that he reasonably suspects that there are in any dwelling house records or other things that make it desirable that entry be made into the dwelling house for the purposes of an investigation under this Act, a stipendiary magistrate may issue a warrant, in the prescribed form, directed to the informant and all persons acting in aid of him authorizing him and them to enter into the dwelling house at all reasonable times for the purpose of conducting his or their enquiries under this Act.

(4) A person to whom a warrant issued under subsection (3) is directed is authorized to enter from time to time the dwelling house specified in the warrant as often as he thinks such entry to be necessary or desirable for the purposes of the enquiry under this Act for which the warrant was issued.

(5) In this section the expression "dwelling house" includes any part of a building used exclusively as a dwelling but does not include the curtilage of any building.

**36. Obstruction etc. of an investigating officer.** A person who—

- (a) obstructs or hinders an investigating officer, or any person acting in aid of such an officer, in his exercise of a power conferred by section 34;

- (b) fails to comply with a requirement made of him under section 34;

or

(c) knowingly fails to give effect to section 34 (5), commits an offence against this Act.

Penalty: 40 penalty units or imprisonment for 3 months or both.

**37. False or misleading statements.** (1) A person shall not give an answer, whether orally or in writing, to a question put to him by an investigating officer in connexion with an enquiry being conducted under this Act, that is false or misleading in a material particular.

Penalty: 100 penalty units or imprisonment for 12 months or both.

(2) A person shall not, in furnishing information to an investigating officer for the purpose of an enquiry being conducted under this Act, make any statement or representation that is false or misleading in a material particular.

Penalty: 100 penalty units or imprisonment for 12 months or both.

(3) It is a defence to a charge of an offence under subsection (1) or (2) to prove that, when the answer, statement or representation was given or made, the defendant believed on reasonable grounds that it was neither false nor misleading.

The provisions of section 24 of *The Criminal Code* do not apply to such an offence.

(4) Where a requisition made under section 34 (4) is directed to a body corporate that fails to comply with it, each of them, the chairman of directors, managing director or other governing officer, by whatever name called, and every member of the governing body, by whatever name called, shall be deemed to have failed to comply with that requisition and to have committed an offence against this Act and shall be liable to be proceeded against and punished accordingly.

(5) It is a defence to a charge of an offence against this Act brought against a person specified in subsection (4) to prove that the offence was committed without that person's knowledge or connivance and that he could not by due diligence have prevented the commission of the offence.

**38. Disposal of tobacco seized.** (1) Where tobacco is seized under section 34 (4) (c), it may, subject to this section, be retained by the Commissioner, or a person authorized by him, and held in such place as the Commissioner directs.

(2) As soon as is practicable after tobacco is seized, the Commissioner shall give notice in writing of the seizure to every person in the State appearing to him to be a person who claims a financial interest in the tobacco.

(3) A notice under subsection (2) shall set out the effect of this section.

(4) A person who claims a financial interest in any tobacco referred to in subsection (1) may make a complaint to a justice for an order that the tobacco or any part thereof be released to him.

(5) An application under subsection (4) may be made at any time while the tobacco is in the possession of the Commissioner, or a person authorized by him, and notwithstanding that an order is in force under subsection (6) (a).

(6) A stipendiary magistrate shall hear and determine the complaint and may order that the tobacco to which the complaint relates, or any part of that tobacco, be either—

(a) retained by the Commissioner, or a person authorized by him, for the purpose of investigation and disposal under subsection (8) or (9);

or

(b) released to the complainant or a person appearing to be entitled to possession of it,

and may impose any conditions to be complied with by a person referred to in paragraph (b) before the tobacco is released to him or while it is in his possession under the order.

(7) A stipendiary magistrate shall not make an order under subsection (6) (b) unless he is satisfied that the purposes of subsection (9) would not be defeated by the order.

(8) If no person is convicted of an offence against section 15 (1) or 16 (1) or (2) in relation to tobacco seized under section 34 (4) (c), the Commissioner shall release the tobacco to the person or persons appearing to him to be entitled to possession of it.

(9) If a person is convicted of an offence against section 15 (1) or 16 (1) or (2) in relation to tobacco held under subsection (1) or under an order made under subsection (6) (b), the court shall order that the tobacco that is the subject of the offence be forfeited to the Crown.

(10) Where any tobacco is forfeited to the Crown under this section it shall be dealt with as the Minister directs.

**39. Power of Commissioner to require information.** (1) The Commissioner may, by notice in writing, require any person—

(a) to furnish him with such information as he requires;

or

(b) to attend and give evidence before him or before any officer of the public service employed in the administration or execution of this Act and authorized by him in that behalf,

for the purpose of enquiring into or ascertaining his or any other person's liability or entitlement under any of the provisions of this Act, and may require him to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto.

(2) The Commissioner may require the information or evidence to be given on oath or affirmation, orally or in writing, or to be given by

statutory declaration and for that purpose he or the authorized officer referred to in subsection (1) (b) may administer the oath or take the affirmation.

(3) The regulations may prescribe scales of expenses to be allowed to persons required under this section to attend.

(4) Any person who fails to comply with any requirement of the Commissioner made of him under this section commits an offence against this Act.

Penalty: 400 penalty units.

(5) It is a defence to a charge of an offence defined in subsection (4) that consists in a failure to furnish information if the defendant proves to the satisfaction of the court that he did not have knowledge of, and could not with reasonable diligence have ascertained or obtained, the information.

(6) A person is not excused from furnishing any information or producing any book, document or other paper if required to do so under subsection (1) on the ground that the information, or any information in the book, document or paper, might tend to incriminate him or make him liable to a penalty or forfeiture; but the information or contents of the book, document or paper shall not be admissible in proceedings under this Act against that person, other than proceedings for the recovery of any fee under section 24, 27 or 44 or an appeal under section 32.

#### PART VIII—MISCELLANEOUS

**40. Accounts, etc. to be kept.** (1) A person who carries on tobacco retailing or tobacco wholesaling shall—

- (a) keep such accounts, records, books and documents as are prescribed, containing such particulars as are prescribed; and
- (b) preserve each of those accounts, records, books and documents for a period of 5 years after the last entry is made therein.

Penalty: 1,650 penalty units.

(2) The holder of a tobacco wholesaler's licence or a group tobacco wholesaler's licence—

- (a) shall issue an invoice in relation to each sale of tobacco by the licensee for the purpose of resale;
- (b) shall number each such invoice consecutively in order of issue; and
- (c) shall make a copy of each such invoice and shall preserve it for a period of not less than 5 years after it is made.

Penalty: 1,650 penalty units.



(3) The holder of a retail tobacconist's licence or a group retail tobacconist's licence—

- (a) shall obtain an invoice in respect of each purchase of tobacco by him;  
and
- (b) shall preserve a copy of each such invoice for a period of not less than 5 years after the purchase was made.

Penalty: 1,650 penalty units.

(4) This section shall not apply so as to require the preservation of any books, accounts or documents—

- (a) in respect of which the Commissioner has certified that preservation is not required;  
or
- (b) of a company that has gone into liquidation and has been finally dissolved.

**41. Invoices to be endorsed.** The holder of a tobacco wholesaler's licence or group tobacco wholesaler's licence shall endorse on every invoice issued by the holder in relation to the sale of tobacco the words "Sold by licensed wholesaler—Licence No. " to include the number of the licence.

Penalty: 1,650 penalty units.

**42. False representations on invoices.** A person shall not issue an invoice in relation to the sale of tobacco—

- (a) which bears the words "Sold by licensed wholesaler" (or words of like import), unless the person is the holder of a tobacco wholesaler's licence or a group tobacco wholesaler's licence;  
or
- (b) which, in a manner suggestive of compliance with section 41, bears an incorrect or fictitious licence number.

Penalty: 1,650 penalty units or imprisonment for 5 years or both.

**43. Disclosure of information.** (1) Except as provided by this section or the *Revenue Laws (Reciprocal Powers) Act 1988*, a person shall not disclose information or publish a record obtained by him or another person in connexion with the administration of this Act, unless the disclosure or publication is made—

- (a) with the consent (express or implied) of the person to whose affairs the information or record relates;
- (b) in connexion with the administration of this Act;  
or
- (c) for the purposes of any legal proceedings (including any report thereon) arising out of this Act.

Penalty: 100 penalty units or imprisonment for 6 months or both.

(2) The Commissioner may, if he is of the opinion that it is necessary to do so for the purpose of enforcing a law that is designed to protect the public revenue of Queensland, disclose information or publish a record referred to in subsection (1) to persons as is necessary to enable those persons to exercise or perform a power or duty conferred or imposed on those persons by law.

(3) A person shall not disclose information or publish a record communicated to him under subsection (2) unless the disclosure or publication—

- (a) is made with the consent of the Commissioner;  
and
- (b) is to enable a person to exercise or perform, for the purpose referred to in subsection (2), a power or duty conferred or imposed on the person by law.

Penalty: 100 penalty units or imprisonment for 6 months or both.

(4) Neither the Commissioner nor an officer engaged in the administration of this Act nor a person authorized by the Commissioner to represent him shall be required to produce in court any application, statement, requisition, assessment, notice or any other document or to disclose to a court the fact that he has received any information or the nature thereof or the name of the person who gave such information on any matter or thing coming under his notice in the performance of his duties under this Act, except when it is necessary to do so for the purposes of the administration of this Act.

(5) Subsection (1) does not apply to information or a record obtained for the purposes of this Act under a corresponding law within the meaning of the *Revenue Laws (Reciprocal Powers) Act 1988*.

**44. Recovery of fees from unlicensed persons.** (1) Where a person is required by this Act to hold a licence in respect of any period but does not do so, that person is liable to pay to the Commissioner a fee equal to three times the fee that would have been payable if he had applied for and been issued with a licence in accordance with this Act.

(2) The Commissioner may assess the fee referred to in subsection (1) as if the person had applied for a licence, and an assessment shall be for the period in respect of which the person was required by this Act to hold a licence and had failed to do so or for 5 years, whichever is less.

(3) The provisions of section 24 (4) apply for the purpose of making the assessment referred to in subsection (2).

(4) As soon as is practicable after an assessment is made under subsection (2), notice of the assessment shall be served by the Commissioner on the person assessed.

**45. Recovery of fees.** (1) Fees payable under this Act for licences are debts due to the Crown and payable to the Commissioner.

(2) Any licence fees unpaid may be sued for and recovered in any court of competent jurisdiction by the Commissioner suing in his official name.

(3) A fee payable under this Act for a group licence is a debt due jointly and severally by every person who is a member of the group during the period for which the licence is issued.

(4) This section applies to a fee under section 44 as it applies to licence fees.

**46. Liability of directors, etc., where offence committed by corporation.**

(1) Where an offence is committed against section 15 (1) or 16 (1) or (2) by a body corporate, every director of the body corporate is jointly and severally liable with the body corporate and every other director for the payment of—

(a) any fine imposed on the body corporate for the offence; and

(b) a fee that is payable under section 44.

(2) In subsection (1) “director” includes any officer (by whatever name called) concerned in the management of the body corporate.

(3) Nothing in this section affects the operation of section 556 of the *Companies (Queensland) Code*.

**47. Offences.** (1) A person who makes or delivers an application or other document that is false in any particular or makes a false answer, orally or in writing, to any question duly put to him by the Commissioner or any officer duly authorized by the Commissioner commits an offence against this Act.

Penalty: 400 penalty units or imprisonment for 5 years or both.

(2) A person who in furnishing any information, giving any notification or keeping any record required by or under this Act to be kept makes or causes to be made any statement or representation that is false or misleading in a material respect commits an offence against this Act.

Penalty: 400 penalty units or imprisonment for 5 years or both.

(3) Where a licensee is convicted of an offence against this section his licence shall cease to have effect.

**48. Evidence of matters certified.** A certificate purporting to be that of the Commissioner certifying any one or more of the following matters, that is to say—

(a) that a person specified in the certificate was or was not duly authorized to exercise a specified function of the Commissioner at a time or during a period so specified;

(b) that a person so specified was or was not the holder of a licence at any time or during a period so specified,

is admissible in any proceedings under this Act as evidence and, in the absence of evidence to the contrary, conclusive evidence of the matters contained therein.

**49. Notices of assessment.** (1) In any proceedings under this Act or for the recovery of any amount due and payable under this Act—

(a) a notice of assessment of a fee;

or

(b) a document purporting to be certified by the Commissioner to be a copy of such a notice,

is admissible evidence of the due making of the assessment and that the amount and all particulars of the assessment are correct.

(2) The notice or copy is conclusive evidence of the matters of which it is admissible evidence, except in proceedings that are an appeal against the assessment, in which case it is *prima facie* evidence only.

(3) In this section, “assessment” includes reassessment.

**50. Institution of proceedings.** (1) Proceedings for an offence against this Act may be instituted in the official name of the Commissioner by any officer of the public service employed in the administration or execution of this Act and authorized to institute proceedings on behalf of the Commissioner, and any proceedings instituted in the name of the Commissioner shall, in the absence of evidence to the contrary, be deemed to have been instituted by his authority.

(2) An officer referred to in subsection (1) of this section may appear on behalf of the Commissioner in any proceedings for an offence against this Act.

**51. Proceedings on prosecutions.** All proceedings for offences against this Act shall be taken in a summary manner under the *Justices Act 1888-1987*, and may be commenced within one year after the commission of the offence or within 12 months after the offence comes to the knowledge of the complainant, whichever period is the later to expire.

**52. Service of documents by the Commissioner.** (1) Any notice, form or other document required or authorized by this Act to be served or given by the Commissioner shall be deemed to have been duly served or given—

(a) if delivered personally to, or if left at the place of abode or business (in or out of the State) of the person on or to whom the notice, form or document is to be served or given that is last known to the Commissioner;

or

(b) if sent by prepaid letter post, addressed to the person on or to whom the notice, form or document is to be served or given at his place of abode or business (in or out of the State) that is last known to the Commissioner.

(2) The provisions of this section are in addition to and not in derogation of the provisions of sections 528, 529 and 530 of the *Companies (Queensland) Code*.

**53. Service of documents on the Commissioner.** Any notice, summons, writ or other process and any return, application, notice, statement or form to be served on or given to the Commissioner for the purposes of this Act may be served or given by being lodged at the office of the Commissioner with an officer of the public service employed in the administration or execution of this Act and authorized in writing by the Commissioner to accept service of documents on his behalf.

**54. Regulations.** The Governor in Council may make regulations not inconsistent with this Act with respect to—

- (a) forms and the uses thereof for the purposes of this Act;
- (b) records to be kept in respect of matters provided for by this Act;
- (c) display of licences or duplicate licences on licensed premises;
- (d) issue of duplicate licences;
- (e) offences consisting in breaches of the regulations and penalties not exceeding 17 penalty units for any breach of the regulations;
- and
- (f) all matters required or permitted by this Act to be prescribed or that are necessary or convenient to be prescribed for the proper administration of this Act or for carrying out the provisions of this Act.

SCHEDULE 1

[s. 4 (1)]

RELEVANT MONTHS FOR WHOLESALE TOBACCO  
MERCHANT'S LICENCES, RETAIL TOBACCONIST'S  
LICENCES AND GROUP TOBACCO LICENCES

Column 1 Licence Period	Column 2 Sales period on which licence fee is based
January February March April May June July August September October November December	November December January February March April May June July August September October